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11 IN THE UNITED STATES DISTRICT COURT FOR THE
12 NORTHERN DISTRICT OF CALIFORNIA
13
14 SAN FRANCISCO DIVISION

15 ALEXANDRE BALKANSKI TRADING)
16 PARTNER, LO; AAB & SB, LLC, Tax)
17 Matters Partner; ALEXANDRE)
18 BALKANSKI, Sole Member-Manager,)
19) CV 08-002494 SI
20 Plaintiffs,)
21 v.)
22 UNITED STATES OF AMERICA,) SECOND STIPULATION TO RESCHEDULE
23) CASE MANAGEMENT CONFERENCE
24 Defendant.)
25

26 IT IS HEREBY STIPULATED AND AGREED by the plaintiffs and defendant that the Case
27 Management Conference in this matter should be rescheduled from October 10, 2008 to **December 5,**
28 **2008 or later.**

29 The parties respectfully represent they have good cause for making this request as follows:

30 1. This case is complex federal tax proceeding. It arises from the Internal Revenue Service's
31 proposed disallowance of millions of dollars of losses the plaintiff partnership claimed on

federal tax returns by means of an allegedly abusive tax shelter. See IRS Notice 2002-35 (identifying “notional principal contract” shelters and warning that “the tax benefits purportedly generated by these transactions are not allowable for federal income tax purposes”). The plaintiffs contend that the positions it took on the tax returns were correct.

2. The parties are discussing a possible settlement of this matter and have stipulated to extend the time for the United States to answer until **November 14, 2008**.
3. The Case Management Conference is currently scheduled for Friday, October 10, 2008 at 2:00 p.m. Rescheduling the Case Management Conference to a due date after the stipulated November 14 answer date will be in the interest of judicial economy.
4. Accordingly, the parties agree that the Case Management Conference should be rescheduled for **December 5, 2008** or later, with the Joint Case Management Statement due a week beforehand.

DATED this 30th day of September, 2008.

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1 DATED this 30th day of September, 2008.

2 ALEXANDRE BALKANSKI TRADING PARTNER,
3 LP; AAB & SB. LLC., Tax Matters Partner,
4 ALEXANDRE BALKANSKI, Sole Member-Manager

5 */s/ Edward M. Robbins, Jr.*
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